

EXHIBIT B

Extracts of the Statement of Financial Affairs Relevant to the Prepetition Litigation

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

FILED
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CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:

W. R. Grace & Co.

Debtor.

Case No. 01-01139

STATEMENT OF FINANCIAL AFFAIRS

NOTE 1: The Schedules and Statements have been prepared by the Debtor's Management and are unaudited. While management of the Debtor has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, the subsequent receipt of information may result in material changes in financial data contained in the Schedules and Statements and inadvertent errors or omissions may exist. To the extent the Debtor discovers additional information that may suggest a material difference, the Debtor will amend the Schedules and Statements to reflect such changes. Accordingly, the Debtor reserves all rights to amend its Schedules and Statements as may be necessary or appropriate.

NOTE 2: Unless otherwise indicated, all amounts are listed as of April 2, 2001 (the "Commencement Date"), the date that each Debtor commenced its chapter 11 case (collectively, the "Chapter 11 Cases").

NOTE 3: It would be prohibitively expensive and unduly burdensome to obtain current market valuations of the Debtor's property interests. Accordingly, unless otherwise indicated, net book values, rather than current market values, of the Debtor's interests in property are reflected on the Debtor's Schedules.

NOTE 4: The Debtors in the Chapter 11 Cases have made every effort to allocate assets among Debtor subsidiaries and affiliates based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of assets among Debtor subsidiaries and affiliates may change.

NOTE 5: The Debtors in the Chapter 11 Cases have made every effort to allocate liabilities between the prepetition and postpetition periods, as well as among Debtor subsidiaries and affiliates, based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods between Debtor subsidiaries and affiliates may change.

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SOFA-4a – Suits

In re: W.R. Grace & Co. Debtor.

Case No. 01-01139

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OF DISPOSITION
W. R. Grace & CO. and ECARG, Inc. v. WEJA, Inc. d/b/a Clean Machine Car Wash, Sun Company, Inc. (R&M), Shell Oil Products Company, Wallace Teich, G.B. 440, Inc., Daniel V. Richards, Mo-Park Industries, Inc., Jerry Feldman, and John Does 1-10 v. Shell Oil and Continental Insurance Company, and Insurance Company of North America Case No. L7908-95	Environmental claim	Superior Court of New Jersey, Law Division, Hudson County	Waiting for judicial decision
John Morgan, Elizabeth Morgan and Angela MacConkey v. W. R. Grace, Inc., John Dinapoli d/b/a Menotomy Trucking, Inc. and William Shannon Case No. 99-P-1965	Environmental claim	Commonwealth of Massachusetts Appeals Court for the Commonwealth	On Appeal
United States of America v. AAI Corporation et al. {21 pages of defendants) Case No. 00-N-1909	Environmental claim	U.S. District Court for the District of Colorado	Consent Decree approved
W.R. Grace & Co. v. U.S. EPA Case No. 00-3302	Environment claim	U.S. Court of Appeals for the 3 rd Circuit	Awaiting decision of 3 rd Circuit

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

W. R. Grace & Co.— Conn.

Debtor.

Case No. 01-01140

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SOFA 4a – Suits

In re: W.R. Grace & Co. – Conn. Debtor.

Case No. 01-01140

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OF DISPOSITION
Allen Russell and Beverly Russell d/b/a Russell Farms Partnership v. Schuster's Building Products, Inc., and W. R. Grace & Co.-Conn. Case No. 49D079907 CP 001041	Product liability	Superior Court Marion County Indiana	Pending
W. R. Grace & Co.- Conn. v. Ogden Teck, Inc. Civ. Action No. 97- 09782	Breach of contract	Court of Common Pleas Chester County Pennsylvania	On appeal
ISG Resources d/b/a Midwest Fly Ash v. W. R. Grace & Co.- Conn. Case No. C00-4111- MWB	Breach of contract	Iowa District Court for Woodbury County	Pending
Don Pearson v. W. R. Grace & Co.-Conn.; Pacific Supply Co.; Does and Roe Corporations	Personal injury	District Court Clark County, Nevada	Dismissed
Tullino v. The Pyramid Companies, et al. [W. R. Grace & Co.-Conn.] Index No. 8381/99	Personal injury	New York Supreme Court Orange County	Pending
Ricky M. Albury v. W. R. Grace & Co. and W. R. Grace & Co.-Conn. Case No. 00-8325- CIV	Personal injury/product liability	United States District Court, Southern District of Florida	Pending